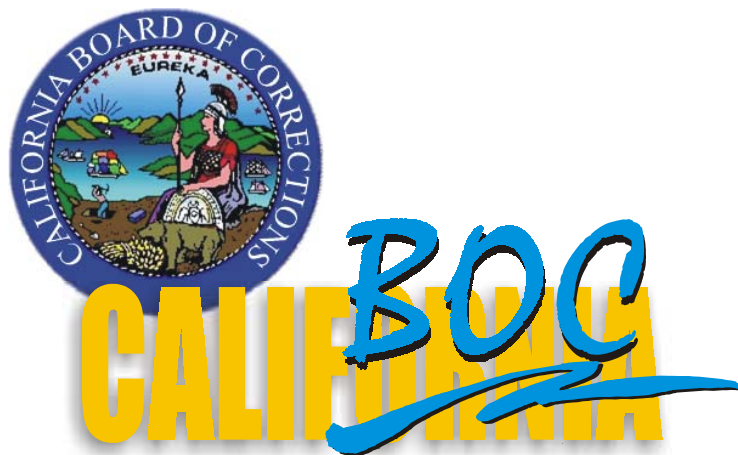


REPEAT OFFENDER PREVENTION PROGRAM I

Grant Contract Administration and Audit Guide



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(Third Edition)

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INTRODUCTION

Purpose of Manual

This manual is designed to assist counties in the management of their Repeat Offender Prevention Project I (ROPP I) pursuant to the requirements of the enabling legislation and the associated contractual and other requirements promulgated by the Board of Corrections (BOC).

GENERAL PROGRAM INFORMATION

The Board of Corrections

Originally established in 1944 as part of the reorganization of the state prison system, the BOC's focus is currently on three program areas: the Facilities Standards and Operations Division, which sets minimum standards for health care, programs, procedures, and construction of local detention facilities; the Standards and Training for Corrections Division, which has statutory responsibility for establishing selection criteria and training standards for local probation and corrections officers and providing financial assistance to participating counties and cities meeting those standards; and the Corrections Planning and Programs Division (CPPD) which has responsibility for various grant programs administered by the BOC.

Corrections Planning and Programs Division

The CPPD administers and monitors grants, develops programs, conducts research and evaluation, and distributes funds that provide for the construction of local juvenile and adult facilities (e.g., the State and Federal Construction Grant); reduces the threat of juvenile crime and delinquency (e.g., the Juvenile Crime Enforcement and Accountability Challenge Grant, Crime Prevention Act 2000/Juvenile Justice Crime Prevention Act); and focuses on repeat and high-risk offenders (e.g., the Repeat Offender Prevention Program). While ensuring effective ways of managing criminal and delinquent populations, CPPD also fosters collaborative and integrative approaches by engaging local communities to devise plans to implement preventive and alternative methods of effectively impacting delinquent youth. CPPD also establishes and maintains a partnership in which state and local governments, as well as the private sector and private/nonprofit service providers, work together to achieve continued improvement in the conditions of California's delivery of programs to juveniles and adults.

CPPD activities include:

1. Administering grant funds for the construction, reconstruction, remodeling, replacement, and deferred maintenance of county juvenile and adult correctional facilities for the violent and serious offender;
2. Working closely with local officials and communities to ensure the development and implementation of comprehensive strategies for preventing and effectively responding to juvenile crime;
3. Engaging local juvenile and adult stakeholders in the development of programs leading to the continued improvement in the conditions and delivery of programs to local juveniles and adults;
4. Conducting research and evaluation on the effectiveness and delivery of programs; and
5. Managing special financial assistance grants for local adult and juvenile corrections to leverage limited local resources.

THE LAW

The original legislation was passed in 1994 assigning administrative responsibility to the Department of the Youth Authority; however, no funds were appropriated to implement the project. The 1996/97 Budget Act (Chapter 162) provided funding for a three-year pilot evaluation project and designated the BOC to administer the project. The 1997 and 1998 Budget Acts (Chapters 282 and 324) provided supplemental funds for the BOC to increase resources to the eight existing pilot evaluation projects and extended the program ending date from June 30, 1999 to June 30, 2001. The eight county pilot projects participating in the ROPP I are Fresno, Humboldt, Los Angeles, Orange, San Diego, San Francisco, San Mateo, and Solano. In addition, the 1998/99 Budget Act (Chapter 324) appropriated additional supplemental funding to support ROPP efforts. The 2000/01 Budget Act (Chapter 52, Statutes of 2000) appropriated additional funds and extended the ending date to June 30, 2002, for the existing eight projects and made funds available to expand the program to new counties through a competitive Request For Proposal (RFP) process. The following counties were selected for ROPP II funding as a result of the RFP process: Kern, Kings, Monterey, San Bernardino, Santa Barbara, Tehama, Ventura, and Yuba.

The criteria defining high-risk youth are enumerated in the legislation, as are minimum program requirements. The BOC is responsible for monitoring project implementation and reporting to the Legislature on the status and effectiveness of the funded programs (see Appendix A).

GRANT CONTRACTUAL REQUIREMENTS

General

Initial Grant Contract

Grant contracts with the ROPP I counties are contingent upon BOC approval of a State of California Standard Agreement containing the following:

- A narrative description of the target region within the county in which the ROPP I will be implemented and why this region is being targeted, including an estimate of the number of eligible juveniles within the area; a brief history of past efforts to address juvenile offenders within the area (prevention, intervention, supervision, and treatment) and a description of current available resources; and a description of the objectives of the local community intervention resources that will be made available to juveniles in the project (as well as their families), and how the services provided by these organizations will differ from those made available to offenders who will be randomly assigned to the control group.
- Detailed process and outcome evaluation information, including descriptions of proposed research methods, research variables, sample sizes, procedures for randomly assigning juveniles to treatment and comparison groups, data collection procedures, project monitoring activities, and data analysis procedures.
- A timeline with clearly defined milestones for project start-up, project implementation, project evaluation, and anticipated products and/or outcomes associated with each milestone.

- Identification of the organizations that will provide multi-agency and community resources as participants in the project, and the name and title of a contact person from each organization.
- Identification of key personnel assigned to the project, including the project manager, fiscal officer and research manager.
- Budget information, in line-item detail, and a budget summary identifying other funding sources dedicated to the project.
- A statement of how the project will satisfy the requirements of Welfare and Institutions Code Sections 743-749 with respect to:
 1. Staffing
 2. Program Operations, to include: initial assessment and assignment of juveniles, methods for determining juvenile-specific interventions, and the composition and operation of multi-agency teams
 3. Data Collection and Program Evaluation

Award of Contracts to Other Parties

Promptly, upon awarding of a grant contract to a public or private contractor, the Grantee shall advise the Board of the award and shall supply such information and documentation relevant to this project as may be required by the Board.

Budget/Program Modifications (Appendix B)

No substantial change or modification in the project will be permitted without prior written approval of the BOC. Substantial changes are those which affect the design or scope of the project; compliance with collection of data elements; and other significant changes in the program components addressed in the Implementation Plan or contained in the grant contract. Substantial modification requests shall be submitted to the BOC upon approval by the county Project Manager. Upon receipt of a Budget/Program Modification request, the Board will respond to the Project Manager with its approval/disapproval within 60 days. Substantial changes shall not be implemented by the county until authorized to do so by the BOC.

Minor changes, such as changes in line staff personnel, dates and times of service delivery, and budget line item changes up to 10% of the individual line items identified in the project budget contained in the Implementation Plan may be executed by the county without prior approval from the BOC; however, minor changes must be reported to BOC in the next Quarterly Financial Invoice and Progress Report.

Under no circumstances will any budget line item changes be authorized which would cause the project to exceed the amount of the grant award identified in the State Standard Agreement. Further, in no event shall line item changes be authorized for the Administrative Overhead line item, which would result in that line item exceeding 10% of the grant maximum.

Grant Contract Amendment Request (Appendix C)

The grant contract may be amended upon agreement of both parties. Proposed grant contract amendments should be discussed with Board staff and must be submitted in writing in the

approved format.

Fiscal Invoice (Appendix D)

Originally the grantees were required to submit semi-annual fiscal invoices to the BOC. However, effective January 1, 2000 grantees were directed to submit quarterly fiscal invoices. Invoices are to be submitted on the ROPP Quarterly Financial Invoice form. This form reflects total project expenditures, expenditures during the reporting period, reimbursement funds requested and the balance of funds remaining. Disbursement of funds to counties, after the one-time advance of funds has been expended, are on a reimbursement basis. Reimbursement to counties will be for actual program costs incurred during a reporting period. **Four copies must be submitted, each with original signatures of the project financial officer, Chief Probation Officer and the person preparing the invoice.** The signatures contained on this form certifies, on behalf of the county, the report is accurate and was prepared in accordance with BOC's regulations, policies, and procedures; that the report reflects actual expenditures; and that all funds were expended for the purpose of liquidating obligations legally incurred.

Following are the reporting intervals and due dates for ROPP I Fiscal Invoices:

<i>Reporting Periods</i>	<i>Due Date</i>
July 1, 1997 – December 31, 1997	February 15, 1998
January 1, 1998 – June 30, 1998	August 15, 1998
July 1, 1998 – December 31, 1998	February 15, 1999
January 1, 1999 – June 30, 1999	August 15, 1999
July 1, 1999 – December 31, 1999	February 15, 2000
January 1, 2000 – June 30, 2000	August 15, 2000
July 1, 2000 – December 31, 2000	February 15, 2001
January 1, 2001 – March 30, 2001	May 15, 2001
April 1, 2001 – June 30, 2001	August 15, 2001
July 1, 2001 – September 31, 2001	November 15, 2001
October 1, 2001 - December 31, 2001	February 15, 2002
January 1, 2002 - March 30, 2002	May 15, 2002
April 1, 2002 - June 30, 2002	August 15, 2002

Failure to submit a Financial Invoice in a timely manner may result in payments being withheld or denied. Persistent submittal of late or inaccurate invoices may result in the withholding of payments.

Semi-Annual Progress Reports (Appendix E)

The Grantee agrees to submit progress reports semi-annually. Progress reports must contain all the required information. The report must include, but is not limited to, a review of program progress, the number of minors served in each program, major and minor project modifications during the reporting period, specific statistical data collected during the reporting period, invoices submitted, and payment received from the Board. Due dates for semi-annual progress reports to the Board of Corrections are as follows:

ROPP I SEMI-ANNUAL PROGRESS REPORT PERIODS

<i>Reporting Period</i>	<i>Due Date</i>
July 1, 1997- December 31, 1997	February 15, 1998
January 1, 1998 – June 30, 1998	August 15, 1998
July 1, 1998 – December 31, 1998	February 15, 1999
January 1, 1999 – June 30, 1999	August 15, 1999
July 1, 1999 – December 31, 1999	February 15, 2000
January 1, 2000 – June 30, 2000	August 15, 2000
July 1, 2000 – December 31, 2000	February 15, 2001
January 1, 2001 – June 30, 2001	August 15, 2001
July 1, 2001 – December 31, 2001	February 15, 2002
January 1, 2002 – June 30, 2002	August 15, 2002
Final Research Evaluation Report	October 1, 2002

Final Research Evaluation Report

The deadline for submission of the Final Research Evaluation Report is October 1, 2002. The requirements for the report, as specified in all contracts, are as follows:

The final research evaluation report shall describe the conduct and findings of all process and outcome evaluation activities; shall comport with the research design and evaluation requirements of WIC Section 749; and shall describe the following in sufficient detail to permit replication of the research by other interested parties: 1) research subjects; 2) research design (including identification and method of random assignment of research subjects per WIC Section 746); 3) nature and extent of treatment interventions (for both control and treatment groups; to include required treatment modalities per WIC Section 747, and key intervention strategies per WIC Section 748; 4) program evaluation measure; 5) all other dependent and independent variables (including those in the common database adopted by all counties participating in the Repeat Offender Prevention Program); and 6) data analysis procedures. The format of the report shall include the following sections: 1) background information; 2) hypotheses; 3) methodology; 4) results; 5) discussion; and 6) summary and conclusions. Copies of all data collection instruments (excluding those covered by copyright protection) shall be attached to the report.

PROJECT COSTS

Eligible project costs include, but are not limited to:

1. Salaries and benefits of county employees directly involved in the delivery of services associated with the project;
2. Services and supplies necessary to deliver services directly associated with the project;
3. In-state travel for county employees, volunteers and student interns **in accordance with county travel policy**. Travel must comply with state and county travel and liability requirements and be necessary for the success of the project;
4. Professional or consultant services, including services provided by community-based organizations, required audits and other charges necessary for the delivery of services directly associated with the project;

5. Fixed assets and computer equipment under \$1,500, **per item**, that are necessary for the delivery of services directly associated with the project;
6. Lease payments for equipment, office space, automation and reprographic equipment and other items necessary for the delivery of services directly associated with the project;
7. Purchase or lease of a vehicle. Counties proposing to use grant funds for this purpose must address the following questions in their proposal: describe the need; what steps were previously taken to address the need and why they were not effective?; what is the anticipated impact on the project if the request to purchase/lease a vehicle is not approved?; What agency or organization will operate the vehicle, provide insurance and assume liability?; and
8. Operational overhead, indirect and administrative costs necessary for the success of the project up to a maximum of ten percent (10%) of the total grant award. Counties using grant funds for administrative overhead must maintain documentation supporting charges to the grant for this purpose. Board staff may review the documentation during site and monitoring visits.

Note: Title to any equipment purchased with state funds will vest in the state and that the equipment will be returned to the state at the end of the grant period, if requested by the Board. Counties wishing to maintain title of equipment purchased with grant funds are required to obtain written approval from the BOC (See Appendix F, Certification of Equipment).

Ineligible project costs include, but are not limited to:

1. Site acquisition and/or construction costs;
2. Fixed assets, including vehicles, computer equipment, furniture, reprographic equipment, and other items over \$1,500, per item, unless a written declaration is made by the Project Manager and approved in writing, by the BOC, that the equipment to be purchased meets the following criteria:
 - a) Is to be used for services directly associated with the project.
 - b) Is essential to the success of the project.
 - c) That the lease and rental options of the fixed assets have been thoroughly investigated and that purchasing the equipment is less expensive than leasing or renting the equipment for the grant period.
3. Supplanting existing programs, projects, resources or personnel;
4. Personal injury compensation or damages arising out of or connected with the project, whether determined by adjudication, arbitration, negotiation, or otherwise;
5. Fines and penalties due to violation of or failure to comply with federal, state, or local laws and ordinances;
6. Costs outside the scope of the approved project;
7. Interest on bonds or any other form of indebtedness required to finance project costs;

8. All costs incurred in violation of the terms, provisions, conditions, or commitments of this contract;
9. All costs arising out of or attributable to grantee's malfeasance, misfeasance, mismanagement or negligence;
10. All costs arising out of or connected with contractor claims against the grantee, or those persons for whom the grantee may be vicariously liable, including, but not limited to, any and all costs related to defense or settlement of such claims;
11. Criminal justice activities that are not directly related to the approved project;
12. Guns, ammunition and body armor;
13. Use of grant funds to "buy-out" unused sick leave, vacation/administrative leave time not accrued during the grant period. Grant funds may only be used to "buy-out" any period of time an employee was assigned to the ROPP and paid with grant funds; and
14. Use of grant funds for out-of-state travel and per diem.

Any ineligible grant funds remitted to the Board shall include interest equal to the rate of the State Pooled Money Investment Account.

RECORD KEEPING

The counties shall establish an official file for this project. The file shall contain adequate documentation of all actions that have been taken with respect to the project, in accordance with generally accepted government accounting principles. The official file must be maintained in a central location or at a minimum be readily accessible for examination by the Board, or any authorized representative.

The counties shall establish separate accounting records for receipt, deposit, and disbursement of all grant funds as specified in the grant contract.

The counties shall maintain books, records, documents and other evidence sufficient to reflect properly the amount, receipt, and disposition of all Board grant funds. The maintenance requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, canceled checks, and related documents and records. Source documents include copies of all awards, applications, and required financial and narrative reports. Personnel and payroll records shall include the time and attendance reports for all individuals reimbursed under the award, whether they are employed full-time or part time. Time and effort reports are also required for consultants and contractors.

The counties agree to protect records adequately from fire or other damage. When records are stored away from the county's principal office, a written index of the location or records stored must be on hand and ready access must be assured. All county records relevant to the project must be preserved a minimum of three years after acceptance of the final (grant project) audit and shall be subject at all reasonable times to inspection, examination, monitoring, copying, excerpting, transcribing, and audit by the Board or designees or, by state government auditors or designees. If any litigation, claim, negotiation, audit, or other action involving the records has

been started before the expiration of the three-year period, the records must be retained until the completion of the action and resolution of all issues which arise from it or until the end of the regular three-year period, whichever is later.

PROJECT MONITORING

Programmatic (Appendices G & H)

BOC staff will regularly monitor the administration of the ROPP I projects. The purpose of this programmatic monitoring process is to assess compliance and determine if the project is operating in accordance with the approved application, grant contract regulations, and the law.

Auditing

The state may audit all of a county's accounting records that relate to the administration of the grant. The state will recover any improper expenditure disclosed in such audits through withholding future payments and/or repayment by the county at the discretion of the BOC. Any grant funds so remitted to the Board shall include interest equal to the rate of the State Pooled Money Investment Account.

Access to Project Site(s) and Records

Access to the project records, activities, site(s), county project files, and contractors' records must be provided to BOC staff or any authorized representative during all phases of program implementation and audit pursuant to the grant contract.

Accounting and Audit Requirements

All funds received by the county shall be deposited into separate fund accounts that identify the funds and clearly show the manner of their disposition. Counties agree that audit and accounting procedures shall be in accordance with generally accepted government accounting principles and practices (see Accounting Standards and Procedures for Counties, California State Controller, Division of Local Government Fiscal Affairs), and adequate supporting documentation shall be maintained in such detail so as to provide an audit trail which will permit tracing transactions from the invoices to the financial statement, to the accounting records, and to the support documentation. Counties also agree to comply with all audit requirements outlined in Appendix I of the Repeat Offender Prevention Program I Grant Contract Administration and Audit Guide.

The counties further agrees to the following audit requirements:

1. Pre-payment Audit
Prior to the deposit of grant funds into the separate accounts, the Board may require the county to have a system audit performed by an auditor satisfactory to the Board to insure that the county's accounting system meets generally accepted government accounting principals;
2. Interim Audit
The Board reserves the right to call for an audit or compliance review (at the Board's expense) at any time between the execution of this grant contract and the completion or termination of the project. At any time, the Board may disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the

activity or action determined to be not in compliance with the terms and conditions of this grant contract, or take other remedies legally available; and,

3. Final Audit

Counties are required to submit a final audit report to the BOC within 120 days of the grant ending date.

APPENDICES

APPENDIX A

WELFARE AND INSTITUTIONS CODE SECTION 743-749¹¹

743. Contingent upon the appropriation of funds therefore, there is hereby established a three-year pilot project which shall be known as the "Repeat Offender Prevention Project." This project shall operate in a minimum of three counties or regions, each of which shall either design, establish, implement, and evaluate a model program to meet the needs of a juvenile offender population as having the potential to become repeat serious offenders or utilize the findings of exploratory studies conducted in Orange County between 1989 and 1993 by the research staff of the Orange County Probation Department and which identified certain minors who were designated as the "8 percent" population. The main goal of this program is to develop and implement a cost-effective multi-agency, multidisciplinary program that targets youth displaying behavior that may lead to delinquency and recidivism.

744. (a) The Repeat Offender Prevention Project shall be administered by the Board of Corrections and each program shall be under the onsite administration of the chief probation officer in the county selected for participation in the project or under a consortium of chief probation officers representing each region selected for program participation.

(b) Pursuant to this article, a chief probation officer or the regional consortium, with the approval of the appropriate board or boards of supervisors, may apply to the Board of Corrections for funding to implement a program meeting the criteria specified in subdivision (b) of Section 745. The goal of each program shall be to develop and demonstrate intervention strategies which will end each participating minor's escalating pattern of criminal and antisocial behavior, a pattern that leads to chronic delinquency and, potentially, to adult criminal careers. These strategies shall be provided within the parameters of community protection and offender accountability. Application for program funding shall be made in accordance with written guidelines established by the Board of Corrections in consultation with chief probation officers throughout the state.

745. (a) Of the three counties or regions selected for project participation, at least one county or region shall be from northern California, at least one from the bay or central area of California, and at least one shall be another county located in southern California. Of the counties selected for participation, at least one county shall contain a population of 1,000,000 or more, at least one county shall contain a population of at least 100,000, but less than 1,000,000, and at least one county shall contain a population of less than 100,000.

(b) The Board of Corrections shall establish goals and deadlines against which the success or failure of the program may be measured. The department shall also develop selection criteria and funding schedules for participating counties or regions which shall take into consideration, but not be limited to, all of the following:

- (1) Size of the eligible target population as defined in Section 746;
- (2) Demonstrated ability to administer the program;
- (3) Identification of service delivery area;
- (4) Demonstrated ability to provide or develop the key intervention strategies described in Section 748 to the eligible target population and their families; and

- (5) A formal research component utilizing an experimental research design and random assignment to the program.

746. A minor shall be selected for participation in a program established pursuant to this article based upon the following factors:

(a) The minor is 15-1/2 years of age or younger and has been declared a ward of the juvenile court for the first time or is to be supervised by a probation department selected for participation in this project.

(b) The minor has been evaluated and at least two of the following factors, which place the minor at a significantly greater risk of becoming a chronic juvenile or adult offender, have been identified:

- (1) School behavior and performance. This shall include at least one of the following: attendance problems; behavior problems; poor grades; or disciplinary action;
- (2) Family problems. These shall include at least one of the following: poor parental supervision or control; domestic violence; trauma; recent financial problems; or marital or family discord;
- (3) Substance abuse. This shall include the abuse of alcohol or drugs by minor, other than experimentation;
- (4) Delinquent behavior. This shall include at least one of the following: a pattern of stealing; running away from home; or gang membership or association; and
- (5) The minor matches the at-risk profile for becoming a chronic and repeat juvenile offender according to the criteria developed by the Multi-Agency At-Risk Youth Committee (MAARYC).

747. The Board of Corrections shall adopt written minimum standards for project implementation, operation and evaluation, which shall include a written commitment by a county or region to the following objectives:

(a) Teamwork on the part of all treatment and intervention agents involved in the project including the family, the professionals, and any community volunteers.

(b) Empowerment of the family to recognize and, ultimately, to solve the problems related to their minor's delinquent behavior and their involvement as an integral part of the treatment team and process.

(c) Creation of a multi-agency, multidisciplinary, and culturally competent team so that the program can effectively draw on the professional knowledge, skill, and experience of many treatment disciplines in areas including, but not limited to, the following: education; job preparation and search; job skills and vocational training; life skills; psychological counseling; mental health services; drug and alcohol treatment; health care; parenting skills; community service opportunities; building self-esteem and self-confidence; mentoring programs; restitution programs; gang intervention; crime prevention; recreational, social, and cultural activities; and transportation and child care as needed.

748. Each county or region shall, in implementing their respective programs, provide the following key intervention strategies to ensure the following:

(a) Adequate levels of supervision, structure, and support to minors and their families both during and after the intervention and treatment process, in order to accomplish the following:

- (1) Ensure protection of the community, the minor, and his or her family;
- (2) Facilitate the development of new patterns of thinking and behavior; and
- (3) Eliminate any obvious stumbling blocks to the family's progress.

(b) Accountability on the part of the minor for his or her actions and assistance to the minor in developing a greater awareness and sensitivity to the impact of his or her actions on both people and situations.

(c) Assistance to families in their efforts to ensure that minors are attending school regularly.

(d) Assistance to the minor in developing strategies for attaining and reinforcing educational success.

(e) Promotion and development of positive social values, behavior, and relationships by providing opportunities for the minor to directly help people; to improve his or her community; to participate in positive leisure-time activities specially chosen to match his or her individual interests, skills, and abilities; and to have greater access and exposure to positive adult and juvenile role models.

(f) Promotion of partnerships between public and private agencies to develop individualized intervention strategies, which shall include, but not be limited to, the following:

- (1) Delivery of services in close proximity to the minor's or the minor's family's home; and
- (2) Community case advocated to assist in building bridges of trust, communication, and understanding between the minor, the family, and all treatment and intervention agents.

(g) Provision of a continuum of care with strong follow-up services that continue to be available to the minor and family as long as needed, not just on a crisis basis.

749. (a) The Board of Corrections shall be responsible for monitoring project implementation in accordance with an annual program plan submitted by the participating counties or regions. Written progress reports and evaluation reports shall be required of participating counties or regions pursuant to a schedule and guidelines developed by the Board of Corrections.

(b) The success of each funded project will be determined, at a minimum, by comparing a control group, consisting of juvenile offenders who were not selected for participation in the project, to an experimental group, consisting of juvenile offenders who have participated in the

project. Juveniles in each group will be evaluated at 6-, 12-, 18-, and 24-month intervals, according to the following criteria:

- (1) The number of subsequent petitions to declare the minor a ward of the juvenile court, pursuant to Section 602, and the subject matter and disposition of each of those petitions;
 - (2) The number of days served in any local or state correctional facilities;
 - (3) The number of days of school attendance during the current or most recent semester; and
 - (4) The minor's grade point average for the most recently completed school semester.
- (c) The Board of Corrections, based on reports provided pursuant to subdivision (a), shall report to the Legislature on the effectiveness of these programs in achieving the project and program goals described in this article.
- (d) The Board of Corrections shall determine county or regional eligibility for funding and, from money appropriated therefore, the department shall allocate and award funds to those counties or regions applying and eligible therefore and selected for project participation.
- (e) The Repeat Offender Prevention Project shall be implemented within six months of the appropriation of funds therefore and shall terminate at the end of three years from that appropriation.
- (f) Ten percent of the funds allocated each fiscal year for the Repeat Offender Prevention Project shall be set aside for the administrative expenses of the Board of Corrections.

APPENDIX B

State of California BUDGET/PROGRAM MODIFICATION Form ROPP 04 (Revised 10/97) Repeat Offender Prevention Program I (ROPP I)	Board of Corrections Corrections Planning and Program Division
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A. County: _____ Contract Number: _____

Grant Dates: From ___ / ___ / ___ To ___ / ___ / ___ Modification Number: _____

B. Line Items	Current Allocation	Proposed Changes (+/-)				Revised Allocation
	<i>State Funds</i>	<i>State Funds</i>	<i>Hard Match</i>	<i>In Kind Match</i>	<i>Any Other Match</i>	
Salaries and Benefits			NA	NA	NA	
Travel/Per Diem			NA	NA	NA	
Professional Consultant Services			NA	NA	NA	
Other (Describe)			NA	NA	NA	
Sub-Total			NA	NA	NA	
Administrative Overhead			NA	NA	NA	
Total			NA	NA	NA	

Justification for Budget Modification (attach additional pages if necessary)

C. Design or Scope of Project Modifications and Justification (attach additional pages if necessary)

D. Program Evaluation Modification and Justification (attach additional pages if necessary)

Person Preparing Report _____ Signature _____ Name _____ Title _____ Address _____ _____ Date _____ Telephone _____	Project Financial Officer _____ Signature _____ Name _____ Title _____ Date _____ Telephone _____ For Board of Corrections use only Approved: _____ Board of Corrections Representative	Project Manager _____ Signature _____ Name _____ Title _____ Date _____ Telephone _____ Date: _____
--	--	--

Instructions

Fill this form out completely, showing the currently approved budgeted amounts for each Budget Category Line Item; the dollar amount being added to or deducted from each category; and the new totals. If there is no change in a particular category show a "0". Please explain the reason(s) for the budget modification.

If a design or scope of project modification, or if program evaluation component modifications are being requested, please provide an explanation of the requested modification and the justification for the request.

This form shall be signed by the person preparing the modification request, the Project Financial Officer, and the Project Manager. The form must be submitted in quadruplicate to the BOC.

NOTE: This form is only required when substantial changes are requested by the project. Substantial changes may include: those affecting the design or scope of the project; compliance with the agreed-upon program evaluation component; and other significant changes in the program components addressed in the Implementation Plan or the Contract. Minor changes, including budget line item changes, up to 10% may occur without prior authorization from the BOC.

APPENDIX C

State of California CONTRACT AMENDMENT REQUEST Form ROPP 05 (Revised 10/97) Repeat Offender Prevention Program I (ROPP I)		Board of Corrections Corrections Planning and Programs Division
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>A. County: _____</p> <p>Grant Dates: From ____ / ____ / ____ To ____ / ____ / ____</p> </div> <div style="width: 45%;"> <p>Contract Number: _____</p> <p>Amendment Number: _____</p> </div> </div>		
B. Section of contract to be considered for amendment:		
C. Justification for amendment (use additional pages as necessary):		
D. Requested specific contract language (use additional pages as necessary):		
<u>PERSON PREPARING REQUEST</u> _____ Signature _____ Name _____ Title _____ Date _____ Telephone	<u>PROJECT FINANCIAL OFFICER</u> _____ Signature _____ Name _____ Title _____ Date _____ Telephone	<u>PROJECT MANAGER</u> _____ Signature _____ Name _____ Title _____ Date _____ Telephone Approval: _____ Date _____
Mail to: Board of Corrections, 600 Bercut Drive Sacramento, California 95814-0185		

Instructions

Fill this form out completely, showing the currently approved budgeted amounts for each Budget Category Line Item; the dollar amount being added to or deducted from each category; and the new totals. If there is no change in a particular category show a "0". Please explain the reason(s) for the budget modification.

If a design or scope of project modification, or if program evaluation component modifications are being requested, please provide an explanation of the requested modification and the justification for the request.

This form shall be signed by the person preparing the modification request, the Project Financial Officer, and the Project Manager. The form must be submitted in quadruplicate to the BOC.

NOTE: This form is only required when substantial changes are requested by the project. Substantial changes may include: those affecting the design or scope of the project; compliance with the agreed-upon program evaluation component; and other significant changes in the program components addressed in the Implementation Plan or the Contract. Minor changes, including budget line item changes, up to 10% may occur without prior authorization from the BOC.

APPENDIX D

JUVENILE REPEAT OFFENDER PREVENTION PROGRAM I

QUARTERLY INVOICE

ROPP I Form 01

1. CONTRACT

N U M B E R

2. INVOICE

N U M B E R

3. COUNTY: _____
ADDRESS: _____

(City, State, Zip)

4. REPORT PERIOD: From: ____/____/____ To: ____/____/____

5. CASH ADVANCE RECONCILIATION:

(5A) Total Advanced Funds	(5B) Advance Funds Expended to Date	(5C) Advance Fund Balance

6. ROPP OPERATING BUDGET:

(6A) Funding Category	(6B) Funding Level	(6C) Prior Expenditures	(6D) Expenditures For This Period	(6E) Reimbursement For This Period	(6F) Balance of Grant Funds
Salary and Benefits					
Consultant Services					
Overhead					

7. On a separate sheet of paper please provide information for expenditures in the *Other (6A) line item Category.

8. Did any minor budget changes occur during this reporting period? (up to 10% of individual line items)

____ Yes ____ No

If yes, please provide the details on a separate sheet of paper and attach it to this invoice.

9. Did any major budget changes occur during this reporting period? (over 10% of individual line items)

____ Yes ____ No

If yes, attach a copy of the modification approved by the Board of Corrections.

Signatures:

I certify that this report is accurate and in accordance with Board of Corrections regulations, policies, and procedures. I further certify these are actual expenditures and all funds received from the Board are in reimbursement of funds expended for the purpose of liquidating obligations legally incurred or will be expended for the payment of the State's share of the eligible expenses, as required under the grant contract.

10. Chief Probation Officer:

Name: _____ Telephone Number: _____
Title: _____ FAX Number _____

Date: _____ Signature: _____

11. Financial Officer:

Name: _____ Telephone Number: _____
Title: _____ FAX Number _____

Date: _____ Signature: _____

12. Invoice Prepared By:

Name: _____ Telephone Number: _____
Title: _____ FAX Number _____

Date: _____ Signature: _____

13. BOC Approval:

Name: _____
Title: Field Representative
Date Approved for Payment: _____

PLEASE SUBMIT (4) COPIES WITH ORIGINAL SIGNATURE ON EACH COPY.

INSTRUCTIONS FOR COMPLETING PROGRAM INVOICE

To ensure timely payment of funds, this invoice must be complete and accurate. All amounts should be expressed in whole dollars. Complete this form as follows:

Item 1: Insert the contract number located on the contract face sheet.

Item 2: Insert the chronological number of this invoice.

Item 3: Insert the county name, address where grant funds are to be directed and the telephone number of the person completing the invoice.

Item 4: Insert the grant time period covered by this invoice.

Item 5: 5A through 5C - *Cash Advance Reconciliation*

A. Total Advance Funds: Insert the amount of your cash advance.

B. Advance Funds Expended To Date: Insert the total amount of advance funds expended to date.

Do not include any advance being claimed in this invoice.

C. Advance Fund Balance: This represents the balance of available advance funds (5A minus 5B equals 5C).

Additional funds will not be disbursed until all cash advance funds have been expended.

Items 6: 6A through 6F - *ROPP Operating Budget*

A. Funding Categories: This represents the line items identified for use by BOC.

B. Funding Level: This represents the line item amounts contained in the approved contract. These amounts may change from the contract if modifications (ROPP Form 04) are requested from the project and approved by the BOC.

C. Prior Expenditures: This represents the total expenditures from prior invoices.

D. Expenditures For This Period: This represents the amount of funds expended during this reporting period. **Reimbursement of program costs will commence after all start-up (advanced funds) have been expended.**

E. Reimbursement For This Period: This is the amount of reimbursement funds requested in this invoice (Total of 6D minus 5C equals 6E). **NOTE: After all cash advance funds have been expended the totals for 6D and 6E will be the same.**

F. Balance of Grant Funds: Remaining grant funds available for expenditure (Total of 6B minus 6C minus 6D equals 6F).

Mail completed Invoice to the following:

Mike Barber, Field Representative
Board of Corrections
Corrections Planning and Programs Division
600 Bercut Drive
Sacramento, California 95814

APPENDIX E

Repeat Offender Prevention Program I Semi-Annual Progress Report

The following items are to be submitted with each progress report:

A. Financial Invoice for State Funds (Appendix D)

B. A narrative which describes:

- All program service components, including criteria used to define completion of each service component, frequency of and type of classes offered, counseling and parent education programs. Describe changes in program services only (additions, deletions, substantive modifications, etc.) in subsequent progress reports.
- Activities and/or outcomes during the reporting period with respect to each of the following:
 - Program implementation
 - Program administration
 - Program evaluation
- Significant successes or problems encountered during the reporting period.
- Major upcoming events or activities.
- Number of volunteers participating in the ROPP and total hours worked for the reporting period.

C. Updated electronic copies of all tables in the common ACCESS database (i.e., Initial Record; Initial Service Plan, Monthly Service Record; 6-Month Reassessments, Referral Petition Filed, Referrals).

D. Updated information for each of the attached tables.

County		Date of Report	
--------	--	----------------	--

CASE ASSIGNMENT SUMMARY	Treatment	Comparison
Cases Assigned at Beginning of Reporting Period		
New Cases Assigned During Reporting Period		
Total Cases Assigned at End of Reporting Period		
Projected Total Cases Assigned by End of Next Reporting Period ^{1[2]}		
Projected Total Cases Assigned by End of Program ¹		
CASE HISTORY SUMMARY		
Total Active Cases at Beginning of Reporting Period		
Total Active Cases at End of Reporting Period		
Total Cases Separated at Beginning of Reporting Period		
Total Cases Separated During Reporting Period		
Total Cases Separated at End of Reporting Period		
Total Cases Terminated at Beginning of Reporting Period		

^{1[2]} Computed on basis of actual reported cases to date.

Total Cases Terminated During Reporting Period		
Total Cases Terminated at End of Reporting Period		

Number of Cases Who Have Been in Program:	Treatment	Comparison	<i>Combined</i>
1 Month			
2 Months			
3 Months			
4 Months			
5 Months			
6 Months			
7 Months			
8 Months			
9 Months			
10 Months			
11 Months			
12 Months			

Note: Continued in 1 Month Increments Up to 30 Months

PROFILE OF PROGRAM PARTICIPANTS (AT ENTRY)		Treatment	Comparison
Age:	Average		
	Minimum		
	Maximum		
Gender:	Male		
	Female		
Ethnicity:	Other Asian		
	Black		
	Chinese		
	Cambodian		
	Filipino		
	Guamanian		
	Hispanic		
	American Indian		
	Japanese		
	Korean		
	Laotian		
	Other		
	Pacific Islander		
	Samoan		
	Hawaiian		
	Vietnamese		
	White		
	Asian Indian		

PROFILE OF PROGRAM PARTICIPANTS (AT ENTRY) [Continued]	Treatment	Comparison
8% Profile Factors		
3 Factors (Percent Cases)		
4 Factors (Percent Cases)		
Family Issues (Percent Cases)		
Lack of Supervision/Control (Percent Cases)		
Criminal Family Influence (Percent Cases)		
Family Violence (Percent Cases)		
Significant Stress (Percent Cases)		
School Issues (Percent Cases)		
Attendance Problems (Percent Cases)		
Academic Problems (Percent Cases)		
Behavior Problems (Percent Cases)		
GPA (Average)		
Substance Abuse (Percent Cases)		
Pattern of Alcohol Use (Percent Cases)		
Pattern of Drug Use (Percent Cases)		
Pattern of Both Drug and Alcohol Use (Percent Cases)		
Pre-Delinquent Behavior (Percent Cases)		
Gang Identification (Percent Cases)		
Stealing Pattern (Percent Cases)		
Run Away/Stay Away Pattern (Percent Cases)		
Criminal Peers (Percent Cases)		
Initial Criminal Record		
Prior 300 Referral (Percent Cases)		
Prior 601 Referral (Percent Cases)		
Prior 602 Referral (Percent Cases)		
Most Serious Sustained Petition at Wardship		
Felony – Person (Percent Cases)		
Felony – Property (Percent Cases)		
Felony – Drugs (Percent Cases)		
Felony - Other (Percent Cases)		
Misdemeanor - Person (Percent Cases)		
Misdemeanor - Property (Percent Cases)		
Misdemeanor - Drugs (Percent Cases)		
Misdemeanor - Other (Percent Cases)		
Status Offense (Percent Cases)		
Offense Involved Weapon Other Than Firearm (Percent Cases)		
Offense Involved Firearm (Percent Cases)		
Offense Involved Injury to Victim (Percent Cases)		
Offense Resulted in Commitment (Percent Cases)		
Length of Commitment Less Days Stayed (Average)		

PROGRAM SERVICE COMPONENTS		Treatment	Comparison
Probation Activities	Face-to-Face Contacts with Minor (Avg/Month)		
	Face-to-Face Contacts with Family (Avg/Month)		
	Face-to-Face Contacts - Collateral (Avg/Month)		
	Searches (Avg/Month)		
	Percent Positive Searches		
	Testing (Avg/Month)		
	Percent Positive Tests		
Transportation	Trips Provided by DPO (Avg/Month)		
	Trips Provided by Other Staff (Avg/Month)		
	Total Trips Provided (Avg/Month)		
Restitution	Total with Obligation		
	Total with Obligation Completed		
	Average Obligation Amount		
	Average Amount Paid		
Court Work Program	Total with Obligation		
	Total with Obligation Completed		
	Average Obligation (Hours)		
	Average Hours Completed		
Volunteer Community Service	Total with Obligation		
	Total with Obligation Completed		
	Average Obligation (Hours)		
Fines	Total with Obligation		
	Total with Obligation Completed		
	Average Obligation Amount		
	Average Amount Paid		
Mediation	Total with Mediation Ordered		
	Total Completed		
Classes	Total Minors Enrolled in Class(es)		
	Average Number of Classes Per Minor		
	Average Number of Classes Completed Per Minor		
Counseling	Total Minors Enrolled		
	Total Minors Completing		
Parent Education	Total Families Enrolled		
	Total Families Completing		
Tutoring	Total Minors Enrolled		
	Average Hours Per Month		
	Total Minors Completing		
Mentors	Total Minors with Mentor Assigned		
	Total Minors with Mentor Terminated		
	Average Number of Mentors Assigned Per Minor		
Volunteers	Total Minors/Families with Volunteer Assigned		
	Total Minors/Families with Volunteer Terminated		
	Average Number of Volunteers Assigned Per Minor		

Program outcomes tracked for treatment group and comparison group subjects across comparable time periods of 6, 12, 18, 24, and 30 months. Below table to be replicated for each of these time periods.

INTERMEDIATE OUTCOMES: FIRST 6 MONTHS IN PROGRAM	Treatment	Comparison
Number of Minors		
Re-referrals		
Percent Minors with Subsequent 602 Petitions Filed		
Percent Minors for New Law Violations		
Percent Minors for Probation Violations		
Average Number of Subsequent 602 Petitions Filed		
Percent Minors with Subsequent 602 Petitions Sustained		
Percent Minors for New Law Violations		
Percent Minors for Probation Violations		
Average Number of Subsequent 602 Petitions Sustained		
Most Serious Sustained Petition		
Felony – Person (Percent Cases)		
Felony – Property (Percent Cases)		
Felony – Drug (Percent Cases)		
Felony – Other (Percent Cases)		
Misdemeanor - Person (Percent Cases)		
Misdemeanor - Property (Percent Cases)		
Misdemeanor - Drug (Percent Cases)		
Misdemeanor - Other (Percent Cases)		
Status Offense (Percent Cases)		
Custody and Commitments ^{2[3]}		
Avg. Number of Custody Days Served (Detention plus Commitments)		
Percent Minors Serving Custody Days as Result of Initial Offense		
Avg. Custody Days Served as Result of Initial Offense (Detention plus Commitments)		
Percent Minors Receiving Commitments for Subsequent Offenses		
Avg. Number of Subsequent Commitments		
Avg. Number of Commitment Days Ordered (Less Stayed Days) for Subsequent Offenses		
Percent Minors Serving Custody Days for Subsequent Offenses		
Percent Minors Serving Custody Days in Local Institutions for Subsequent Offenses		
Avg. Custody Days Served in Local Institutions for Subsequent Offenses (Detention plus Commitments)		
Percent Minors Serving Custody Days in State Institutions for Subsequent Offenses		
Avg. Custody Days Served in State Institutions for Subsequent Offenses (Detention plus Commitments)		

^{2[3]} Items under this heading were identified after the meeting and are consistent with discussion at the meeting concerning the legal mandate to distinguish custody time in state and local institutions.

School	Treatment	Comparison
Percent Minors Enrolled in School at end of Reporting Period		
Type of School Enrolled in at end of Reporting Period		
Comprehensive (Percent Minors)		
Alternative Education School (Percent Minors)		
Court School (Percent Minors)		
Private School (Percent Minors)		
Independent Study (Percent Minors)		
Average Days in School		
Average GPA		
Average Credits Earned		
Percent Minors Suspended From School		
Average Number of Suspensions		
Percent Minors Expelled From School		

APPENDIX F

REPEAT OFFENDER PREVENTION PROGRAM I CERTIFICATION OF EQUIPMENT

County _____ Grant Contract Number _____

Project Title _____

Project Address _____

Contact Person _____ Telephone Number _____

Grant Period _____ Date _____

I hereby certify the following *fixed assets purchased under the Repeat Offender and Prevention Program Grant II grant contract will be used for criminal justice related activities or to further the original intent of the grant award.

TYPE OF EQUIPMENT	COST	DATE PURCHASED	SERIAL NUMBER

Project Director: _____ Date: _____

Fiscal Officer: _____ Date: _____

Field Representative: _____ Date: _____

Decision of Field Representative _____ Approved _____ Disapproved

*Applies to fixed assets, purchased with grant funds, exceeding \$1,500.

APPENDIX G

REPEAT OFFENDER PREVENTION PROGRAM I SITE VISIT REPORT

County:	Grant Contract Number:
Project Title:	
Project Manager:	
Fiscal Officer:	
Field Representative:	
Date of Site Visit:	Funding Level:

A. PROGRAM SUMMARY

B. ADMINISTRATIVE REVIEW

1. Does the project have a copy of the Repeat Offender Prevention Program I Grant Contract and Administration Guide? Yes No

If no, date provided by the Field Representative

2. Were grant funds budgeted to purchase equipment? Yes No N/A

If yes, has the equipment been ordered or received? Yes No

If no, explain and discuss any action to be taken

3. Does the project maintain time sheets for employees paid with grant funds? Yes No

If no, explain and discuss Technical Assistance provided

4. Does the project have questions regarding submitting the Quarterly Financial and Progress Report forms? Yes No

If yes, describe Technical Assistance provided.

5. Does the project budget contain administrative costs exceeding 10%? Yes No

If yes, describe Technical Assistance provided.

6. Are all project contracts complete? Yes No N/A

If no, what is the current status of budgeted contracts?

C. PROGRAM REVIEW

1. Is the project experiencing problems with program implementation or operations? Yes No

If yes, describe and explain TA provided

2. Does the project have a source documentation system to track services provided to clients? Yes No

If yes, does it appear the source documentation system is sufficient to verify statistical data reported to BOC in progress reports? Yes No

If no, was TA provided to assist with the development of a source documentation tracking system? Yes No

3. Have all grant funded staff positions been filled? Yes No

If no, when does the project anticipate all positions will be filled?

4. Does the Project Manager have questions about preparing the progress report? Yes No

If yes, describe TA provided

5. If available, interview staff assigned to the project. Based upon the interviews are staff performing project specific duties as stated in the grant proposal? Yes No

If no, explain TA provided to address this Issue?

6. Review the monitoring process and monitoring report form with the Project Manager.

Does the Project Manager have a clear understanding of what will be evaluated and reviewed during a monitoring visit? Yes No

If no, is additional TA needed? Yes No

7. Does it appear the objectives for the project are obtainable? Yes No

If no, should objectives be modified? Yes No

Additional Comments:

8. Has the project experienced operational or service delivery problems? Yes No

If yes, describe and explain Technical Assistance provided

9. Is the project experiencing problems receiving referrals? Yes No

If yes, explain and describe any Technical Assistance provided

D. FISCAL REVIEW

1. Does the Fiscal Officer need additional Quarterly Financial Invoice and Progress Report forms?

Yes No

If yes, date provided

2. Does the Fiscal Officer, or his/her representative, need TA in completing BOC Quarterly Financial Invoice and Progress Report forms?

Yes No

3. Does the county maintain an official budget file for the project? Yes No

If no, notify the Fiscal Officer, or representative, this is a requirement of the grant.

Name of Person Notified

Date Notified

4. Do county fiscal records appear to support amounts claimed for reimbursement?

Yes No

If no, explain and describe TA provided

5. Did the project purchase any fixed assets over \$1,500? Yes No

If yes, explain certification process to the Project Manager or representative and provide a copy of the BOC certification form.

6. Is the Fiscal Officer aware an audit is required for this grant? Yes No

Is the Fiscal Officer aware that as a cosigner to the contract he/she, or county auditors reporting to the Fiscal Officer, cannot perform the audit? Yes No

If no, describe TA provided

7. Were any fiscal problems noted during the site visit? Yes No

If yes, describe and explain TA provided

E. DATA COLLECTION

1. Is the project having problems gathering program participation data? (project eligibility data; service data; juvenile justice system outcome data) Yes No

If yes describe the problem and TA provided.

F. SITE VISIT RESULTS

Comments/Observations:

G. ADDITIONAL INFORMATION/PROJECT HIGHLIGHTS

Field Representative:

Reviewed and Approved By:

Toni Hafey, Deputy Director
Corrections Planning and Programs Division

Date Approved:

APPENDIX H

<p>BOARD OF CORRECTIONS CORRECTIONS PLANNING AND PROGRAMS DIVISION REPEAT OFFENDER PREVENTION PROGRAM I</p>
--

<p>ANNUAL MONITORING REPORT</p>
--

County:	Grant Contract Number:
Project Title:	Fiscal Manager:
Project Manager:	Date of Monitoring:
Field Representative:	
Project Summary:	

A. ADMINISTRATIVE REVIEW

1. Did the project purchase equipment with grant contract funds during the monitoring period?
N/A Yes No

If no, explain and describe the action to be taken:

2. Does the project maintain time sheets on all staff charged to the grant contract? Yes No

3. Are Quarterly Financial Invoice and Progress Reports current?
Yes No

If no, explain and describe the action to be taken:

4. Did the project budget contain administrative overhead? Yes No

If yes, did it exceed the 10% amount allowed? Yes No

If yes, what percent was charged and what is the suggested action to be taken?

5. If applicable, have contracts been awarded? N/A Yes No

If yes, identify who the contractors are:

Have copies of the contract agreements been provided to BOC? Yes No

If no, explain.

6. Obtain the name, telephone number and a contact person for five agencies the project worked collaboratively with in connection with grant activities.

<u>Agency Name</u>	<u>Telephone Number</u>	<u>Contact Person</u>
A.		
B.		
C.		
D.		
E.		

7. Were there any substantial modifications made that were not reported and approved? Substantial changes are those which affect the design or scope of the project; individual budget line item changes over 10% of the amounts indicated for the individual line items identified in the implementation plan; and other significant program delivery components addressed in the project application. Yes No

If yes, what has changed and what action should be taken:

8. Field Representative comments pertaining to Administrative Review:

B. PROGRAM REVIEW

1. Did the project maintain source documentation (case records, files, sign-up sheets, etc.) for clients served? Yes No

If no, explain and describe the action to be taken.

2. Did the project records reviewed provide sufficient detail to support information reported in Progress Reports and/or the Final Project Report? Yes No

If no, explain and describe the action to be taken.

3. Are all funded positions filled and performing grant related duties? Yes No

If no, identify which position(s) have not been filled and why.

4. Has the project experienced operational or service delivery problems? Yes No

If yes, explain and describe the action to be taken?

5. How many youth are currently in the program?

What reporting period was this information taken from?

6. Did the project adhere to the key intervention strategies outlined in section 748 of the Welfare and Institutions Code? Yes No

If no, explain and describe the action to be taken.

7. Did the project adhere to the 15 ½ years of age, first-time wardship requirement? Yes No

If no, explain and describe the action to be taken.

8. Is the project operating in a manner consistent with its State of California Standard Agreement? Yes No

If no, explain and describe the action to be taken.

9. Did the project maintain small enough caseloads to provide intensive supervision? Yes No

Caseload size (per officer) for the project.

Average juvenile caseload size (per officer) for the regular probation.

10. Did the project use the Intake Assessment Guidelines for their definition of terms to determine program eligibility? Yes No

If no, explain and describe the action to be taken.

11. Has the project experienced any implementation or operational problems? Yes No

If yes, explain and describe how the problems were resolved.

12. Field Representative comments pertaining to Program Review:

C. FISCAL REVIEW

1. Were grant contract funds used to supplant existing programs or personnel? Yes No

If yes, explain and describe the action to be taken?

2. Does the county maintain an official budget file for the project? Yes No

If no, explain and describe the action to be taken?

If yes, identify where the file is located and the name of the person responsible for maintaining the official budget file.

Location of the budget file:

Name of the contact person:

Telephone:

3. Do fiscal accounting records appear to contain adequate supporting documentation? Yes No

If no, explain and describe the action to be taken.

4. Does the source documentation reviewed appear to support and verify amounts expended or encumbered? Yes No

If no, explain and describe the action to be taken

5. Do all expenditures appear to meet grant contract eligibility (as defined in the ROPP I Grant Contract Administration and Audit Guide)?

Yes No

If no, explain and describe the action to be taken?

6. Were grant funds used for construction of facilities? Yes No

If yes, explain and describe the action to be taken?

7. Were grant funds used to pay expenses incurred prior to the grant contract term? Yes No

If yes, explain and describe the action to be taken?

Were all BOC grant contract funds received by the county deposited into separate fund accounts/sub-accounts, which identify the funds and show the manner of their disposition?

Yes No

If no, explain and describe the action to be taken?

8. Did the project lease any equipment that has not already been reported to BOC?

Yes No

If yes, identify the equipment:

10. Has the project budgeted for a final audit? N/A Yes No

If no, explain and describe the action to be taken?

11. Did contracts contain the required contract language?

N/A Yes No

12. Did the project purchase, with grant funds, any fixed assets over \$1,500 that were not specified in the grant contract or approved by the Board of Corrections? Yes No

If yes, explain and describe the action to be taken:

13. Does the project appear to have adequate and documented internal fiscal controls (policy and procedures)? N/A Yes No

If no, explain.

14. Field Representative comments pertaining to Fiscal Review:

D. PROGRAM REPLICATION

1. What did the project experience as the most difficult aspect of project implementation?

Explain and describe how the problems were resolved, if appropriate:

2. To date what, if any, aspects of the program had the most significant impact?
3. To date what, if any, aspects of the program had the least impact?
4. To date what changes, if any, would you make to enhance the program?
5. To date what suggestions, if any, would you make to someone wanting to replicate your program?

E. DATA COLLECTION

1. Is the project tracking data on a continuous basis? Yes No

If no, explain and describe the action to be taken:

2. Is the project having any problems gathering the information? Yes No

If yes, explain and describe the action to be taken:

3. Has the project experienced any problems with getting subjects who fit the established criteria for program participation? Yes No

If yes, explain and describe the action to be taken:

4. Are all planned interventions on-line? Yes No
5. What type of data/information is the project collecting beyond the program participation data? (eligibility data; project services data; juvenile justice system outcome data)
6. BOC comments pertaining to data collection program evaluation:

F. MONITORING RESULTS

- Has the project complied with BOC grant regulations? Yes No

If no, explain compliance findings:

If no, what corrective action is recommended to ensure compliance with BOC requirements?

Comments/Observations:

Board of Corrections Field Representative: _____

Reviewed and approved by: _____
Toni Hafey, Deputy Director
Corrections Planning and Programs Division

Date Approved:

APPENDIX I

REPEAT OFFENDER PREVENTION PROGRAM I AUDIT GUIDE & REQUIREMENTS

Purpose of the Audit Guide

The Board of Corrections (Board), Corrections Planning and Programs Division (CPPD), Repeat Offender Prevention Program (ROPP) I Audit Guide is designed to assist the county auditor or independent auditor hired by the county to perform the final audit of the county ROPP I grant contract. It offers general insight into the nature and scope of the audit, provides guidelines for the audit report and financial statements, and identifies the minimum audit and reporting requirements necessary to comply with the Board audit requirements. For the purpose of this audit guide, the term “financial statement” refers to the statement of grant and match revenue and expenditures. This document is not intended to be either a complete manual of audit procedures or a substitute for the auditor’s judgment.

Final Audit Requirements

1. Responsibility

Within 120 calendar days of the grant contract expiration date, the county must obtain and submit a final audit to the Board. When the county is making its audit arrangements, advanced planning should be used to ensure the audit is started at project completion and completed with the required time frame. The county should also allow time for its response to any findings and audit recommendations before the report is sent to the Board.

Each audit shall consist of an examination of all state funds. The audit shall be performed in accordance with generally accepted auditing standards, as promulgated by the American Institute of Certified Public Accountants (AICPA), generally accepted governmental auditing standards, as promulgated by the Comptroller General of the United States, and the standards issued by the Board. The AICPA’s Statements on Auditing Standards (SAS) No. 74, “Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance”, provides further information and guidance when auditing a governmental entity’s financial statements and determining compliance with laws, regulations, and grant contract requirements.

Audits should be performed under the direction of a certified public accountant or an independent county internal auditor satisfactory to the Board. If the county internal auditor performs the audit, the auditor must be organizationally independent from the county’s accounting and project management functions. Counties should obtain assurances that the personnel selected to perform the audit collectively have the necessary skills. It is important that a sound procurement practice be followed when contracting for audit services. Sound contract and approval procedures, including the monitoring of grant contract performance, should be in place. The objectives and scope of the audit should be made clear. In addition to price, other factors to be considered include: the responsiveness of the bidder to the request for proposal; the past experience of the bidder; availability of the bidder staff with professional qualifications and technical abilities; and

whether the bidder organization participates in an external quality control review program. It should also be noted that these steps are important whether the county is hiring auditors from an outside CPA firm or within its own internal auditing unit.

Since the audit function must maintain organization independence, the county financial officer for this project, as cosigner to the grant contract, cannot perform audits of the grant contract-related activities. Additionally, internal county auditors who report to the financial officer, or to whom the financial officer reports, are cautioned not to perform the audit. The person conducting the audit shall be a public accountant or certified public accountant, unless the audit is completed by a county auditor. Failure to comply with these qualification standards could result in the rejection of the audit report by the Board.

Counties also have the option of meeting audit requirements through a Federal Single Audit. However, advance approval is required by the Board since the timing of the audit may impact the submission of the final audit within 120 calendar days of the grant contract expiration date. If the county decides to submit a Federal Single Audit report in order to satisfy the final audit requirement, the following items must be included in the report:

- a. A Statement of Grant Revenues and Expenditures specific to the grant;
- b. Supplemental Schedules: Schedule of Eligible Project Costs and Schedule of Disallowed or Questioned Costs;
- c. A compliance review to ensure the required language is included in the contracts, separate records are maintained for grant related expenditures and disbursements, and budget modifications were completed as required by the grant contract.

In addition to the final audit, the Board may require a prepayment audit prior to the deposit of grant funds into a separate account to ensure that the county's accounting system meets generally accepted accounting principles.

The Board also reserves the right to call for an audit at any time between the execution of the grant contract and the completion or termination of the program.

2. Audit Scope

Audits must include, at a minimum, an examination of: the systems of internal control; systems established to ensure compliance with laws and regulations affecting the expenditures of state funds; financial transactions and accounts; and the county's process for the submission of contractor billings as well as billings the contractor has submitted to the county for performance of program tasks. These examinations are to determine whether:

- a. There is effective control over and proper accounting for expenditures, assets, and liabilities;
- b. The periodic financial statements are fairly stated in all material respects;
- c. State funds were expended in accordance with the terms and scope of the grant contract and those provisions of state law and regulations that could have a material effect on the financial statements;
- d. State funds were expended in accordance with the terms of the project related contracts between the county and third parties, and that the terms and scope of those third-party contracts complied with provisions of the county's grant contract with the

Board; and

- e. In order to accomplish (c) above, a representative number of charges to state funds shall be tested. The test shall be representative of all cost categories in the county's grant contract. The test is to determine whether the charges:
 - Conform to any limitations or exclusions in the award of state funds;
 - Included only eligible charges and did not include costs properly chargeable to other programs or accounts;
 - Were properly recorded (i.e., correct amount, date) and supported by source documentation; and
 - Were approved in advance, if they involved a modification subject to prior approval in accordance with the BOC Grant Contract Standard Conditions.
- f. The audit shall also identify any program-related claims by or against the county pending at the time the audit is conducted.

3. Testing

A sufficient number of items should be selected for review, which represent all material cost categories in the county's grant contract and adequately support the auditor's opinion on the county's Statement of Grant Revenues and Expenditures, internal controls, and compliance with laws, regulations, and grant contract requirements. The audit should determine whether:

- a. County internal controls over the program are effective and working as intended;
- b. Reported program expenditures are allowable;
- c. Reported expenditures conform to funding or program limitations or exclusions;
- d. Report expenditures are not charged to (or reimbursed by) other programs or funding sources;
- e. Transactions are properly approved, reported, and supported by source documentation;
- f. Reported expenditures were incurred within the appropriate period; and
- g. County complied with applicable laws, regulations, and grant contract requirements.

4. Financial Statement of Grant Revenues and Expenditures

The financial statement that will be included in the audit report is called the *Statement of Grant Revenues and Expenditures*. The *Statement of Grant Revenues and Expenditures* presents the audited program revenues and expenditures. Although only the amounts reported by the county are required to be audited, the auditor should identify all program revenues and expenditures for propriety. Refer to Exhibit E for an example.

5. Notes to the Statement of Grant Revenues and Expenditures

The *Notes to the Statement of Grant Revenues and Expenditures* should include sufficient information to assure fair financial statement presentation and adequate disclosure. The notes include, but are not limited to:

- a. Description of the county's reporting structure;
- b. General program information;

- c. Description of grant;
- d. Basis of financial statement presentation;
- e. Basis of accounting and other significant accounting policies;
- f. Pending litigation;
- g. Ineligible material program costs; and
- h. Other funding sources.

Note: The above list is not meant to be inclusive and may not apply to all audits.

6. Supplemental Information

Supplemental information to the Statement of Grant Revenues and Expenditures includes the following schedules to highlight specific areas of the county's grant activity:

- a. Grant contract budget and actual costs (by budget category);
- b. Eligible project costs (by budget category); and
- c. Recommended disallowed costs.

Refer to Exhibit F, G, and H for examples.

7. Audit Certification

The audit report to the Board should contain:

- a. A description of the statements examined and the period covered; and
- b. An opinion as to whether all audit scope criteria have been met satisfactorily by the county. If an unqualified opinion cannot be expressed, state the nature of the qualification, reservation, or exception.

8. County Specific Requirements (if appropriate)

The audit report to the Board should contain any county-specific requirements not aforementioned.

9. Audit Findings and Recommendations

The auditor shall advise the county of any findings and recommendations. The final audit report shall be sent to the Board of Supervisors of the county and shall incorporate the county's response and plans for corrective actions to any auditor findings and recommendations. Four copies of the final audit report, including management letters and corrective action plans (if applicable), must be filed with the Board no later than 120 calendar days after completion of the program.

Audit findings and recommendations shall be explained in sufficient detail to enable the reader to understand both the condition (showing cause and effect) and the criteria of the weakness or condition of noncompliance. The recommendation should relate to the specific cause of the finding.

County management is responsible for corrective action and follow-up on all audit findings. A

corrective action plan for each finding and recommendation must be prepared by the county (within ten days after notification of the findings) and submitted to the Board as part of the final audit report. The corrective action plan must include: a) description of each finding and recommendation; b) specific steps taken to remedy the finding or implement the recommendation; c) timetable for performance of each corrective action; and d) description of monitoring to be performed, and who will perform it to ensure implementation of each corrective action.

10. Review of Audit Reports – Release of Withholding of Disbursement

The Board has the responsibility of conducting desk reviews of the audit report(s) to determine whether the report is in conformance with the provisions of this manual. Conformance problems are judged for materiality in relation to the audit report(s) being reviewed. Reports with major reporting problems or a significant number of minor problems will be rejected.

After review of each audit report, the Board will mail written notification of the desk review results to the County and the auditor. For reports that are not accepted, notification letters will include a brief description of each deficiency. The auditor is required to make necessary corrections and submit the revisions promptly. The Board will assist in all efforts to correct report deficiencies so that an acceptable report is filed. Auditors and counties are encouraged to contact their assigned Board field representative if they have any questions.

As indicated in the grant contract requirements section of this manual, at such time as the balance of grant funds allocated to the county reaches 10 percent (10%), the Board shall withhold that amount as security, to be released to the county upon complying with all grant contract provisions.

Upon review of the results of the final audit report and corrective action plan (if any), under normal conditions, if the requirements in the above paragraph are met and there are no internal control findings, questioned costs or ineligible expenditure findings, the Board will release the final 10 percent (10%) of grant funds to the county and close out the program and grant contract. If there are questioned costs or ineligible grant or match expenditures, the Board will contact the county to resolve the issue prior to the release of any funds withheld.

The Board may disallow (deny use of grant funds) all or part of the cost of the activity or action determined to be ineligible and not in compliance with the terms and conditions of the grant contract. If this occurs, the Board will deduct ineligible grant expenditures from the amount withheld and release the balance to the county. If ineligible grant expenditures exceed 10 percent (10%) withheld, the Board will request necessary repayment or take other remedies legally available. Any funds returned must include interest equal to the rate of the State Pooled Money Investment Account.

11. Retention of Records

The counties should include the following provisions in their contracts for outside audits:

The Board, the Department of General Services, the Department of Finance, or their designated representatives shall be granted access to audit working papers prepared by the auditor and shall be retained for a minimum of three (3) years from the date of the audit report unless the auditor

is notified in writing by the Board to extend the retention period.

Additionally, audit work papers prepared by the county's internal audit department need to be retained for a minimum of three (3) years from the date of the audit report unless the auditor's office is notified in writing by the Board to extend the retention period.

EXHIBITS

ILLUSTRATIVE AUDITOR'S REPORTS

The following illustrations of audit reports are intended for information purposes to provide general assistance to the auditor. These reports are issued for an unqualified opinion. If the auditor finds it necessary to issue an opinion other than unqualified, reference should be made to the appropriate Statements on Auditing Standards (SAS) as noted below. If the auditor issues an opinion on the county's financial statements as part of a Single Audit, reference should be made to SAS 58 (Reports on Audited Financial Statements) (Appendix A). If the auditor conducts an audit of grant activities and issues an opinion on the Statement of Grant Revenues and Expenditures, then SAS 62 (Special Reports) is to be used as shown in Appendix B. In addition to the financial opinion, the auditor must also issue reports on the internal control structure (Appendix C) and on compliance with laws, regulations and grant contract requirements (Appendix D), in accordance with SAS 74 (Compliance Auditing Applicable to Governmental Entities and Other Recipients of Governmental Financial Assistance).

APPENDIX A –INDEPENDENT AUDITOR'S REPORT (SINGLE AUDIT)

APPENDIX B –INDEPENDENT AUDITOR'S REPORT (SPECIAL REPORT)

**APPENDIX C –INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE**

**APPENDIX D –INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS,
REGULATIONS, AND GRANT CONTRACT REQUIREMENTS**

EXHIBIT A

(SAS 58 Report to be used for a Single Audit)

(INDEPENDENT AUDITOR'S LETTERHEAD)

Board of Supervisors
Y County
1 000 X Street
Y, CA 12345

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying _____
of Y County for the period _____ through _____. These statements are the
responsibility of the Y County management. Our responsibility is to express an opinion on these
financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above presents fairly, in all material respects, the
_____ of Y county for the period _____ through _____
in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

AUDITOR'S SIGNATURE: _____

DATE: _____

EXHIBIT B

(SAS 62 Report to be used for audit of grant revenues and expenditures)

(INDEPENDENT AUDITOR'S LETTERHEAD)

Board of Supervisors
Y County
1 000 X Street
Y, CA 12345

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Statement of Grant Revenue and Expenditures of Y County in accordance with the State of California's Board of Corrections' Repeat Offender Prevention Program I Grant Contract No. _____ for the period _____ through _____. This statement is the responsibility of the Y County management. Our responsibility is to express an opinion on the Statement of Grant Revenue and Expenditures based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement of Grant Revenue and Expenditures is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Statement of Grant Revenue and Expenditures was prepared for the purpose of complying with the audit requirements of the State of California's Board of Corrections' Repeat Offender Prevention Program I Grant Contract No. _____ as described in Note 1 and is not intended to be a complete presentation of the County's revenues and expenditures.

In our opinion, the Statement of Grant Revenue and Expenditures referred to above presents fairly, in all material respects, the grant revenues and expenditures of Y County in accordance with the State of California's Board of Corrections' Repeat Offender Prevention Program I Grant Contract No. ____ for the period _____ through _____ in conformity with generally accepted accounting principles. In accordance with Government Auditing Standards, we have also issued a report dated _____ on our consideration of the County's internal controls, and a report dated _____ on the compliance with applicable laws, regulations and grant contract requirements.

Our audit was conducted for the purpose of forming an opinion on the Statement of Grant Revenues and Expenditures taken as a whole. The supplemental schedules are presented for purposes of additional analysis and are not a required part of the Statement of Grant Revenue and Expenditures. Such information has been subjected to the auditing procedures applied in the audit of the Statement of Grant Revenue and Expenditures and, in our opinion, is fairly stated in all material respects in relation to the Statement of Grant Revenue and Expenditures taken as a whole.

This report is intended for the information and use of the management of Y County and the State of California's Board of Corrections. However, this report is a matter of public record and its distribution is not limited.

AUDITOR'S SIGNATURE: _____ DATE: _____

EXHIBIT C

(INDEPENDENT AUDITOR'S LETTERHEAD)

Board of Supervisors
Y County
1 000 X Street
Y, CA 12345

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE

We have audited the Statement of Grant Revenues and Expenditures of Y County in accordance with the State of California's Board of Corrections' Repeat Offender Prevention Program I Grant Contract No. _____ for the period through _____, and have issued our report thereon dated _____.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Controller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the Statement of Grant Revenue and Expenditures is free of material misstatement.

County management is responsible for establishing and maintaining internal controls. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in internal controls, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the controls to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the county's statement of Grant Revenues and Expenditures in accordance with the State of California's Board of Corrections' Repeat Offender Prevention Program I Grant Contract No. _____ for the period _____ through _____, we obtained an understanding of the county's internal controls. This understanding included the design of revenue policies and procedures, and whether they have been placed in operation; furthermore, we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide an opinion on the internal controls. Accordingly, we do not express such an opinion.

Our consideration of the internal controls would not necessarily disclose all matters that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal controls and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the County's management and the California Board of Corrections. However, this report is a matter of public record and its distribution is not limited.

AUDITOR'S SIGNATURE: _____

DATE: _____

EXHIBIT D

(INDEPENDENT AUDITOR'S LETTERHEAD)

Toni Hafey, Deputy Director
Corrections Planning and Programs Division
California Board of Corrections
600 Bercut Drive
Sacramento, CA 95814

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS, REGULATIONS AND CONTRACT REQUIREMENTS

We have audited the Statement of Grant Revenues and Expenditures of Y County in accordance with the State of California's Board of Corrections' Repeat Offender Prevention Program I Grant Contract No. _____ for the period _____ through _____, and have issued our report thereon dated _____.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement of Grant Revenues and Expenditures is free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the County is the responsibility of Y County's management. As part of obtaining reasonable assurance as to whether the financial statement is free of material misstatement, we performed tests of County compliance with certain provisions of laws, regulations, grant contract requirements. However, the objective of our audit of the Statement of Grant Revenue and Expenditures was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the County complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the County had not complied, in all material respects, with those provisions.

AUDITOR'S SIGNATURE: _____

DATE: _____

ILLUSTRATIVE FINANCIAL STATEMENT AND SCHEDULES

The following illustrations of schedules are intended for information purposes to provide general assistance to the auditor. They represent the minimum financial information, which must be included in the audit report. The format and layout of these schedules are optional. However, the information included in the schedules is required. If a schedule is non-applicable, the auditor should indicate this in the audit report. The illustrations that follow are not intended to be all inclusive. The auditor performing the audit should make professional judgments and determinations of any additional information, which should be included in the report.

Basic Financial Statement

EXHIBIT E - STATEMENT OF GRANT REVENUES AND EXPENDITURES

EXHIBIT F - SCHEDULE OF CONTRACT TO ACTUAL COSTS, BUDGET TO ACTUAL

EXHIBIT G - SCHEDULE OF ELIGIBLE PROJECT COSTS

EXHIBIT H - SCHEDULE OF RECOMMENDED DISALLOWED COSTS

EXHIBIT I – AUDIT CHECKLIST

The BOC, in conjunction with the State of California Department of Finance, Office of the State Audits and Evaluations, developed an audit checklist to help counties prepare for an audit. Counties are encouraged to review this checklist to ensure adequate financial procedures are in place to meet BOC auditing requirements and standards.

EXHIBIT E

Y COUNTY

REPEAT OFFENDER PREVENTION GRANT PROGRAM I

STATEMENT OF GRANT REVENUES AND EXPENDITURES

GRANT PERIOD: FROM _____ TO _____

Revenues:

\$ _____

\$ _____

\$ _____

\$ _____

Total Revenues:

\$ _____

Expenditures:

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

Total Expenditures:

\$ _____

Excess of Revenues over Expenditures:

\$ _____

The accompanying notes are an integral part of this statement

EXHIBIT F

COUNTY NAME: _____

REPEAT OFFENDER PREVENTION GRANT PROGRAM I SCHEDULE OF CONTRACT TO ACTUAL COSTS (BUDGET TO ACTUAL)

GRANT PERIOD: FROM: _____ TO: _____

<u>Budget Line Item</u>	<u>Budget</u>	<u>Expenditures</u>	<u>(Over)/Under</u>
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
TOTAL:	\$ _____	\$ _____	\$ _____

EXHIBIT G

COUNTY NAME _____

REPEAT OFFENDER PREVENTION GRANT PROGRAM I SCHEDULE OF ELIGIBLE PROJECT COSTS

GRANT PERIOD: FROM _____ TO _____

Budget Line Item	COSTS CLAIMED FOR				Total
	State Costs Claimed	Cash Match	In-Kind Match	Other Costs	
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

EXHIBIT H

COUNTY NAME: _____

REPEAT OFFENDER PREVENTION GRANT PROGRAM I SCHEDULE OF RECOMMENDED DISALLOWED COSTS (STATE FUNDS)

GRANT PERIOD: FROM _____ TO _____

BUDGET LINE ITEM	TOTAL COSTS CLAIMED	COSTS ACCEPTED	RECOMMENDED DISALLOWANCES
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
TOTAL:	\$ _____	\$ _____	\$ _____

EXHIBIT I

<p style="text-align: center;">BOARD OF CORRECTIONS REPEAT OFFENDER PREVENTION PROGRAM I GRANTS AUDIT DOCUMENTATION CHECKLIST</p>
--

County Name: _____

Grant Contract No.: _____

Grant Contract Period: _____

Project Name: _____

Grant Contract Amount: _____

Project Financial Officer: _____

Project Contract Person: _____

Chief Probation Officer: _____

Checklist completed by: _____ Date: _____

The purpose of this checklist is to assist counties in determining if they are maintaining an adequate audit trail in the event of an audit. The checklist is based on the following: (1) generally accepted auditing standards, (2) *Government Auditing Standards*, and (3) Repeat Offender Prevention Program I (ROPP I) *Contract Administration and Audit Guide*.

Because each contract is slightly different, this checklist is merely a guide that covers general audit areas. All questions in the checklist have been designed to show a “YES” or “N/A” for favorable responses. All “NO” responses identify situations that require research or clarification since the audit trail or records could be improved upon. However, judgment should be used in answering each question since each audit trail is different. Overall, documentation shall be maintained in such detail so as to provide an audit trail that will permit tracing of transactions from the invoices to the financial statements, to the accounting records, and to the supporting documentation.

TOP FIVE AUDIT FINDINGS

1. Lack of supporting documentation by County.
2. Inadequate supporting documentation maintained by contractors.
3. Lack of Budget/Program modifications.
4. Omission of required language in contracts.
5. Late submittal of Invoices, Semi-Annual Progress Reports, or the Final Evaluation Report.

References:

ROPP I Grant Contract Administration and Audit Guide
AICPA Audit and Accounting Guide, Audits of State and Local Governmental Unit
Generally accepted auditing standards
Government Auditing Standards

A. INTERNAL CONTROLS		Yes	No
1. Does the County have an organizational chart for each department involved with the grant?		_____	_____
a. Accounting Department?		_____	_____
b. Auditor/Controller Department?		_____	_____
c. Probation Department?		_____	_____
d. Contract Agencies?		_____	_____
2. Has the County determined adequate separation of duties exist among the Accounting, Auditor/Controller, and Probation Department?		_____	_____
a. Are transactions received, approved, and posted by more than one employee for any one transaction? (Separation of duties issue – no more than one employee may perform any of the above tasks.)		_____	_____
3. Does the County maintain duty statements for all employees involved with the grant?		_____	_____
4. Does the County maintain written internal control procedures and flowcharts for the following procedures:		_____	_____
a. Grant contract receipts and deposits?		_____	_____
b. Grant contract disbursements?		_____	_____
Board of Corrections invoices, including methodology of computing amount billed to the Board?		_____	_____
5. Does the County have audit reports covering the County's internal control structure within the last two years?		_____	_____
B. GRANT CONTRACTS		Yes	No
1. Does the County have the original grant contract between the County and the Board?		_____	_____
2. Does the County ensure that staff involved with the grant read the contract between the County and the Board?		_____	_____
3. Does the staff involved with the grant keep a copy of the grant contract as a reference?		_____	_____
4. Did the County submit any grant contract amendments to the Board?		_____	_____
a. If so, does the County maintain copies of the grant contract amendments and adequate supporting documentation for the reason a grant contract		_____	_____

- | | | |
|--|-------|-------|
| amendment was requested? | _____ | _____ |
| 5. Did the County submit any budget modifications? | _____ | _____ |
| a. If not, did the County incur any substantial changes or modifications that would require a budget modification? | _____ | _____ |
| b. If the County did submit budget modifications, did they maintain copies of the budget modifications and supporting documentation? | _____ | _____ |
| 6. Does the County maintain or have access to the original contractor contracts properly executed by the appropriate parties? | _____ | _____ |
| 7. Do the contractor contracts contain the required language? | _____ | _____ |
| a. Maintenance of books and records? | _____ | _____ |
| b. Access to books and records? | _____ | _____ |
| c. Non-Discrimination clause? | _____ | _____ |
| d. Access to project staff and facilities? | _____ | _____ |

C. ACCOUNTING RECORDS	Yes	No
------------------------------	------------	-----------

- | | | |
|--|-------|-------|
| 1. Does the County have an official project file that includes ALL the documents and correspondence related to the grant? | _____ | _____ |
| 2. Has the County established separate accounts to record funds received by the County that clearly identifies they are for the grant? | _____ | _____ |
| 3. Does the County maintain a project costing system or a system that tracks all the receipts and disbursements related to a specific grant? | _____ | _____ |
| a. If so, is the system's printout reviewed by management and program (grant) staff? | _____ | _____ |
| b. Are discrepancies (if any) investigated and resolved? | _____ | _____ |

D. INVOICES	Yes	No
--------------------	------------	-----------

- | | | |
|--|-------|-------|
| 1. Does the County have copies of the reimbursement requests forwarded to the Board? | _____ | _____ |
| 2. Does the County maintain adequate supporting documentation for all disbursements claimed on the Board invoices, such as vendor/contractor invoices? | _____ | _____ |
| a. Can the supporting documentation be easily tied back to the Board invoices? (Are invoices identified by line item?) | _____ | _____ |

b. Does each line item from the Board invoice have a supporting calculation? (Is it determinable how the number was calculated?)	_____	_____
3. Does the County maintain copies of approved purchase orders or approved expenditure requests?	_____	_____
4. Does the County maintain proof of receipt of goods?	_____	_____
5. Do the contractor invoices include adequate detail for the work performed?	_____	_____
a. If the contractor bills individually for each client or by the group/class, does the invoice specify what the service was, name(s) of client(s), fee for service, and time allocated?	_____	_____
b. Does the County maintain any documentation, such as a client sign-in log to verify the service was provided and substantiate the grant contractor invoice?	_____	_____
c. If the contractor bills by the hour, do the invoices include detail for the work performed during those hours? (For example, an invoice for counseling services should include, at a minimum, the name of the client(s), name of the service provider, date and duration of service, and the fee charged for the service).	_____	_____
6. Randomly select an invoice and reconcile the line item billed to the supporting documentation. Does the line item amount agree with amount invoiced?	_____	_____
7. Do the rates charged by the vendor/contractor comply with the grant contract terms?	_____	_____
8. Does the County submit bi-annual fiscal invoices and progress reports within 45 calendar days after the end of the designated reporting period?	_____	_____
a. Are the quarterly fiscal invoices and progress reports properly authorized?	_____	_____
b. Has the County submitted quarterly fiscal reports even if no program expenditures were made or reimbursement claimed for the reporting period?	_____	_____

E. CASH DOCUMENTS	Yes	No
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1. Does the County maintain receipts documenting payments received from the Board?	_____	_____
2. Does the County maintain deposit slips to document deposit of the payments received from the Board?	_____	_____

- | | | |
|---|-------|-------|
| 3. Does the County deposit Board payments timely (within a week)? | _____ | _____ |
| 4. Can the County provide cancelled checks or disbursement documents documenting the payments made to the vendors/contractors? | _____ | _____ |
| 5. Can the County provide bank statements documenting the deposit of the receipts from the Board and the vendor/contractor disbursements clearing the bank? | _____ | _____ |
| 6. Can the County provide general ledgers documenting the entries for cash receipts and cash disbursements? | _____ | _____ |

F. SALARIES AND BENEFITS	Yes	No
1. Does the County maintain payroll records for county staff involved with the ROPP I Contract?	_____	_____
a. Official timesheets for grant-related employees (full-time and part-time)?	_____	_____
b. Salary Rates per Personnel records for grant-related employees (full-time and part-time)?	_____	_____
c. Time allocation for part-time employees - actual hours worked (i.e., time logs)? (Reminder: estimates and approximate percentages are not acceptable for salaries.)	_____	_____
2. If the benefits amount is based on an allocation percentage of actual hours worked (salary calculation), is the benefits amount reasonable?	_____	_____
3. Can the supporting payroll and benefits records be easily tied back to the salaries and benefits line item on the Board invoices? (Is it determinable how the number was calculated?)	_____	_____
a. Randomly select an invoice and agree salaries and benefit amount billed to supporting documentation. Does amount agree with amount invoiced?	_____	_____
4. If employees authorized to work on contract is amended, are the employee revisions necessary for the direct delivery of services associated with the program?	_____	_____
5. Does the County verify that salaries and benefits are not also claimed/reimbursed under another separate contract or grant? (Is double reimbursement of expenditures avoided?)	_____	_____

G. SERVICES AND SUPPLIES		Yes	No
1.	Does the County maintain copies of approved purchase orders or approved expenditure requests?	_____	_____
2.	Does the County maintain adequate proof of receipt, vendor invoices, or signed receipts?	_____	_____
3.	Can the supporting service and supplies records be easily tied back to the line item on the Board invoices? (Is it determinable how the number was calculated?)	_____	_____
a.	Randomly select an invoice and agree services and supplies amount billed to supporting documentation. Does amount agree with amount invoiced?	_____	_____
5.	Does the County verify that services and supplies are not also claimed/reimbursed under another separate contract or grant? (Is double reimbursement of expenditures avoided?)	_____	_____
H. TRAVEL/PER DIEM		Yes	No
1.	Does the County maintain County Travel Policies in accordance with state grant contract guidelines?	_____	_____
2.	Does the County maintain current Per Diem rates in accordance with state grant contract guidelines?	_____	_____
3.	Does the County maintain documentation to support purpose and cost of travel associated with program? (Applies to both reimbursable costs and match costs.)	_____	_____
4.	Does the County ensure they are requesting reimbursement for only in-state travel?	_____	_____
5.	Can the supporting travel/per diem records be easily tied back to the line item on the Board invoices? (Is it determinable how the number was calculated?)	_____	_____
a.	Randomly select an invoice and agree travel/per diem amount billed to supporting documentation. Does amount agree with amount invoiced?	_____	_____
6.	Does the County verify that travel/per diem is not also claimed/reimbursed under another separate contract or grant? (Is double reimbursement of expenditures avoided?)	_____	_____

I.	PROFESSIONAL SERVICES	Yes	No
1.	Does the County verify that the rates charged comply with the contract?	_____	_____
2.	Does the County maintain evidence that the services were provided?	_____	_____
3.	Can the supporting professional services records be easily tied back to the line item on the Board invoices? (Is it determinable how the number was calculated?)	_____	_____
a.	Randomly select an invoice and agree professional services amount billed to supporting documentation. Does amount agree with amount invoiced?	_____	_____
4.	Does the County verify that professional services are not also claimed/reimbursed under another separate contract or grant? (Is double reimbursement of expenditures avoided?)	_____	_____
J.	COMMUNITY-BASED ORGANIZATIONS	Yes	No
1.	Does the County maintain an approved contract with the Community Based Organizations (CBOs)?	_____	_____
2.	Do the rates charged by the CBO comply with the contract terms?	_____	_____
3.	Does the County maintain evidence that the services were provided by the third party (CBO)?	_____	_____
4.	Can the supporting CBO records be tied back to the line item on the Board invoices? (Is it determinable how the number was calculated?)	_____	_____
a.	Randomly select an invoice and agree CBO charges billed to supporting documentation. Does amount agree with amount invoiced?	_____	_____
	<i>Note: The BOC contract does not require that CBOs provide the County copies of its supporting documentation. However, County is liable if proper documentation is not maintained.</i>	_____	_____
5.	Does the County verify that CBO charges are not also claimed/reimbursed under another separate contract or grant? (Is double reimbursement of expenditures avoided?)	_____	_____

K. ADMINISTRATIVE OVERHEAD		Yes	No
1.	Does the County maintain supporting documentation or the calculation overview for the administrative overhead line item?	_____	_____
2.	If the supporting documentation is based on the allocation method, is the amount reasonable?	_____	_____
3.	Is the administrative overhead percentage limited to 10% of the state grant award?	_____	_____

L. FIXED ASSETS		Yes	No
1.	Does the County maintain an inventory system that tracks the fixed assets purchased with state funds?	_____	_____
2.	Are County fixed assets purchased necessary for the delivery of services directly associated with the program?	_____	_____
3.	Are the fixed assets purchased with state funds clearly labeled as state assets? (At the end of contract, the state may request the assets to be returned.)	_____	_____
4.	Are the fixed assets safeguarded from loss or theft?	_____	_____
5.	Have fixed assets in an amount over \$1,500 purchased with state funds been approved by the Board?	_____	_____
	a. If so, has the approval for fixed asset purchases been documented and retained by the County?	_____	_____

M. COMMENTS/EXPLANATIONS	